

## 288 - SANTIAGO CANYON LANDFILL ESCROW

### Operational Summary

#### Description:

State regulations require landfill operators to make deposits to closure accounts in order to demonstrate financial resources to pay for landfill closure costs.

#### At a Glance:

Total FY 2004-2005 Actual Expenditure + Encumbrance:	9,836,679
Total Final FY 2005-2006	2,651,000
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Final Budget History:

Sources and Uses	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Final Budget	Actual	
		As of 6/30/05	As of 6/30/05		Amount	Percent
Total Revenues	12,237,867	304,556	12,421,636	2,651,000	(9,770,636)	-78.66
Total Requirements	12,101,311	12,393,268	9,836,678	2,651,000	(7,185,678)	-73.05
Balance	136,556	(12,088,712)	2,584,958	0	(2,584,958)	-100.00

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2004-05 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Santiago Canyon Landfill Escrow in the Appendix on page page 654

#### Highlights of Key Trends:

- Santiago Canyon landfill closed on 11/30/04. This fund is expected to close in FY 05/06.

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### Operation of Internal Service Fund Operational Statement for the Fiscal Year 2005-2006

Operating Detail		FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2005-2006
		Actual	Actual	Proposed Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
<b>NON-OPERATING REVENUE</b>					
6610	Interest	149,155	196,368	93,750	93,750
<b>Total Non-Operating Revenue</b>		149,155	196,368	93,750	93,750
<b>NON-OPERATING EXPENSES</b>					
1912	Investment Administrative Fees	12,599	8,173	1,000	1,000
<b>Total Non-Operating Expenses</b>		12,599	8,173	1,000	1,000
<b>Net Non-Operating Income (Loss)</b>		136,556	188,195	92,750	92,750
<b>Income (Loss) Before Contributions &amp; Transfers</b>		136,556	188,195	92,750	92,750
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</b>					
Income (Loss) Before Contributions & Transfers		136,556	188,195	92,750	92,750
4802	Interfund Transfers Out - to Funds 2AA-299	0	(9,828,506)	(2,650,000)	(2,650,000)
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.		(12,088,712)	12,088,712	2,204,694	2,204,694
<b>Increase (Decrease) in Net Assets - Unrestricted</b>		(11,952,156)	2,448,402	(352,556)	(352,556)
<b>Net Assets - Unrestricted - Beginning of Year</b>		12,088,712	136,556	352,556	352,556
<b>Net Assets - Unrestricted - End of Year</b>		136,556	2,584,958	0	0